

# SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, JANUARY 1, 1941

Prepared for ready reference and comparison purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State Employment Security Agency should be consulted for authoritative information. The lesser of the alternative amounts given in the two columns is used.

State and type of fund	Size of firms covered	Contribution rate for 1941 (percentage of wages)	BENEFITS					Duration in a given 32-week period <sup>2</sup>	
			Month of first pay-able	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Maximum number of times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
HAWAII: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1939.	2	1/25 of high quarter's wages.	15	\$5.	16	1/3 in 4 quarters.
IDaho: Pooled.	Employer with \$78 or more wages payable in 1 quarter.	.....do.....	Sept. 1938.	2	Established by law.	18	.....do.....	17	1/4 in 4 quarters.
ILLINOIS: Pooled, experience rating.	Employer of 6 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	July 1939.	2	1/20 of high quarter's wages.	16	\$7.	16	Do.
INDIANA: Contributions of 0.135 percent of employer's pay roll pooled, remainder employer reserves. Guaranteed employment accounts.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating.	Apr. 1938.	2	1/25 of high quarter's wages.	15	None. A \$5 minimum is authorized within discretion of State agency.	3 15	16 percent in 5 quarters. 3 4
IOWA: Pooled, experience rating.	Employer of 8 or more in 15 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	July 1938.	2	50 percent of full-time weekly wage.	15	\$5 or full-time weekly wage.	15	1/6 in 8 quarters.
KANSAS: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	.....do.....	Jan. 1939.	2	1/25 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages.	.....	16 percent in 4 quarters.
KENTUCKY: Employer reserves; employee contributions and earnings from investment pooled.	Employer of 4 or more in 3 quarters of preceding year, to each of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000; employee, 1 percent, not to exceed 50 percent of employee's contribution, on wages up to \$3,000.	.....do.....	2	Based on schedule of annual wages.	30 (for 2-week period)	\$8 (for 2-week period).	8 times benefit (for 2-week period)	Uniform duration.
LOUISIANA: Pooled.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	2	50 percent of full-time weekly wage.	18	\$3.	20	1/4 in 4 quarters.
MAINE: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	.....do.....	.....do.....	2	Based on schedule of annual wages.	15	.....do.....	16 (uniform duration)	Uniform duration.
MARYLAND: Pooled.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent.	.....do.....	2	1/26 of high quarter's wages, established by law.	15	\$5.	16	1/4 in 4 quarters.
MASSACHUSETTS: Pooled, experience rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	.....do.....	2	Established by weighted table in law.	15	\$6.	20	30 percent in 4 quarters.
MICHIGAN: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent on wages up to \$3,000.	July 1938.	2	1/25 of high quarter's wages.	16	\$7, if high quarter's wages \$100-\$175; \$6, if less than \$100.	16	1/4 in 4 quarters.
MINNESOTA: Pooled, experience rating.	Employer of 1 or more in 20 weeks (of 8 or more outside cities with population of 10,000 or more).	Employer, determined by experience rating.	Jan. 1938.	2	.....do.....	15	\$5.	16	1/3 in 4 quarters.
MISSISSIPPI: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	Apr. 1938.	2	1/26 of high quarter's wages.	15	\$3.	14 (uniform duration)	Uniform duration.

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JURIA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1939.	2	1/25 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages.	12	16 percent in 12 quarters.
MONTANA: Pooled.....	Employer of 1 or more in 20 weeks, if year's pay roll over \$500.	.....do.....	July 1939.	2	.....do.....	15	\$5.....	16	Uniform duration.
NEBRASKA: Employer reserve; earnings in pooled account.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating. Contribution time on wages up to \$3,000.	Jan. 1939.	2	50 percent of full-time weekly wage.	15	.....do.....	16	1/3 in 4 quarters.
NEVADA: Pooled, experience rating.	Employer with \$225 or more wages payable in 1 quarter.	Employer, 2.7 percent.	..do..	2	1/20 of high quarter's wages.	15	.....do.....	18	Do.
NEW HAMPSHIRE: Pooled, experience rating.	Employer of 4 or more in 20 weeks, also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1938.	2	1/26 of high quarter's wages.	15	.....do.....	16	1/6 in 4 quarters.
NEW JERSEY: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000.	Jan. 1939.	7 <sup>2</sup>	..... <sup>7</sup> do.....	7 <sup>15</sup>	..... <sup>7</sup> do.....	7 <sup>16</sup>	7 <sup>7</sup> Do.
NEW MEXICO: Pooled, experience rating.	Employer with \$450 or more wages payable in 1 quarter, or employer of 2 or more in 13 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Dec. 1938.	2	1/26 of high quarter's wages, established by table in law.	15	\$3.....	16	1/3 in 4 quarters.
NEW YORK: Pooled....	Employer of 4 or more in 15 days.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	3	1/23 of high quarter's wages, established by table in law.	15	\$7.....	13	Uniform duration.
NORTH CAROLINA: 3/4 of contributions to employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	..do..	2	Based on schedule of annual wages.	15	\$1.50.....	16	Do.
NORTH DAKOTA: Pooled, experience rating.	.....do.....	.....do.....	Jan. 1939.	2	50 percent of full-time weekly wage.	15	\$5.....	16	1/3 in 4 quarters.
OHIO: Pooled, experience rating.	Employer of 3 or more at any one time.	Employer, 2.7 percent on wages up to \$3,000.	..do..	3	50 percent of average weekly wage.	15	None.....	16	Uniform duration.
OKLAHOMA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Dec. 1938.	2	50 percent of full-time weekly wage.	15	\$8 or 3/4 of full-time weekly wage.	16	1/6 in 4 quarters.
OREGON: Pooled, experience rating.	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500.	Employer, 2.7 percent on wages up to \$3,000. Determined by experience rating after July 1, 1941.	Jan. 1938.	3	1/20 of high quarter's wages.	15	\$7.....	16	Do.
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	..do..	3	50 percent of full-time weekly wage.	15	\$7.50.....	13	1/8 in 8 quarters.

3 Payable in any "benefit period."  
 4 Including uncompleted quarter in which waiting period is served.

5 But benefits are paid at the rate of \$5 per week until benefit rights are exhausted, even though the computed minimum is less than \$5.  
 6 Lesser of \$200 or 30 percent of base period wages if such wages are less than \$800.

7 Effective April 1, 1941 the New Jersey law provides initial waiting period, 1 week; weekly benefit rate, 1/22 of high quarter's wages; maximum benefits per week, \$18, minimum per week, \$7; duration, 18 weeks of 1/5 of wages in 4 quarters, whichever is less.

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State and type of fund	Size of firms covered	Contribution rate for 1941 (percentage of wages)	BENEFITS					Duration in a given 52-week period <sup>2</sup>	
			Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Maximum number of times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
SMITH ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1.5 percent on wages up to \$3,000.	Jan. 1938.	1	Established by weighted table in law.	\$16	\$6.....	16 (uniform duration)	18 to 30 percent in 4 quarters, according to schedule of wage classes.
SOUTH CAROLINA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	July 1938.	2	1/26 of high quarter's wages, established by table in law.	15	\$3.....	16 (uniform duration)	Uniform duration.
SOUTH DAKOTA: 5/6 employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1939.	3	Based on schedule of annual wages.	15	.....do.....	14 (uniform duration)	Do.
TENNESSEE: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating.	Jan. 1938.	2	1/26 of high quarter's wages, established by table in law.	15	\$4.....	16 (uniform duration)	Do.
TEXAS: Pooled, experience rating.	.....do.....	.....do.....	.....do..	1	1/13 of high quarter's wages (for 2-week period).	30 (for 2-week period)	\$10 (for 2-week period).	8 times benefit (for 2-week period)	1/5 in 4 quarters.
UTAH: Pooled, experience rating.	Employer with \$140 or more wages payable in 1 quarter.	.....do.....	.....do..	2	1/24 of high quarter's wages.	16	\$5.....	16 (uniform duration)	Do.
VERMONT: Employer's contribution over 0.54 percent to employer's reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	.....do..	3	50 percent of full-time weekly wage.	15	\$5 or 3/4 of full-time weekly wage.	14	1/3 in 4 quarters.
VIRGINIA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	.....do.....	.....do..	2	1/25 of high quarter's wages, established by table in law.	15	\$3.....	16 (uniform duration)	1/4 in 4 quarters.
WASHINGTON: Pooled....	.....do.....	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	1/20 of high quarter's wages.	15	\$7.....	16	1/3 in 4 quarters.
WEST VIRGINIA: Pooled, experience rating.	.....do.....	Employer, determined by experience rating.	Jan. 1938.	3	Based on schedule of annual wages.	15	\$3.....	14 (uniform duration)	Uniform duration.
WISCONSIN: Employer reserve; earnings pooled.	Employer of 6 or more in 18 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000 (except when employer contributions more than 2.7 percent).	July 1936.	2	50 percent of average weekly wage.	15	\$6.....	..... (uniform duration)	From any one employer's account, 1 week's benefit to each 3 weeks of employment within 52 weeks preceding close of employment.
WYOMING: Pooled, experience rating.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in 1 quarter.	Employer, 2.7 percent.	Jan. 1939.	2	1/20 of high quarter's wages.	18	\$9.....	14	1/4 in 4 quarters.